With these few words I present the report of the Select Committee and I move that the Bill as amended by the Select Committee be taken into consideration.

Mr. C. V. Iyyu *(Kunnamkulam):* The point of order raised previously will apply to this also.

Mr. President : And the replies will also apply to this. I suppose I need not repeat what I said.

Mr. M. Bhaskara Menon (*Ernakulam*) : On a point of information. I think it was agreed that the offences under this will be tried by Magistrates of the First Class only. That does not find a place in this report.

Mr. P. Govinda Menon (*Minister for Finance and Law*): To the best of my recollection, there was only a discussion on that matter and no resolution.

Mr. M. Bhaskara Menon (*Ernakulam*) : No decision?

Mr. P. Govinda Menon *(Minister for Finance and Law)*: No decision.

Mr. C. V. Iyyu *(Kunnamkulam):* I have to oppose the amendment—deletion of clause 5.

Mr. President: Is the Hon'ble Member opposing clause 5 ? Then, I will put clauses 2 to 4.

Clauses 2 to 4 put and carried

Mr. C. V. Iyyu *(Kunnamkulam):* Sir, I am opposing the amendment. In opposing this, I have to bring to the notice of the House that an unrestricted power is given to Government in the matter of publishing the schedule of exemptions. Of course, the Hon'ble Minister a little earlier said that the Government may after previous publication alter add or delete any item of the schedule and thereupon the schedule shall be deemed to be amended accordingly. By sub-section 2, the Government shall do it only after previous publication, thereby inviting public criticism on the matter. They cannot all on a sudden issue a notification by deleting any of the items in the schedule published as schedule in the Salestax Act.

Mr. President: This clause the Hon'ble Member is opposing ?

Mr. C. V. Iyyu *(Kunnamkulam):* The new clause which Government is going to substitute in the place of clause 5.

Mr. President : I am afraid the Hon'ble Member is making a ccnfusion. The Hon'ble Member said that he is opposing clause 5 of the Bill.

Mr. C. V. Iyyu (*Kunnamkulam*): The exempted articles are published in a schedule. Now the Government have taken a power to themselves to publish the schedule from time to time as they please.

Mr. P. Govinda Menon (*Minister for Finance and Law*) : He missed the Bus, Sir. This power is in clause 4 and it has been passed.

Mr. President : That was why I specifically asked the Hon'ble Member whether he was opposing clause 5.

Mr. C. V. Iyyu (*Kunnamkulam):* I am sorry, I made a mistake.

Clauses 5 to 26 put and carried

Clause 1 put and carried

Title and Preamble put and carried

Mr. P. Govinda Menon *(Minister for Finance and Law):* Sir, I move that the Cochin Sales-tax Act Amendment Bill be taken up and finally passed tomorrow.

Mr. E. Ikkanda Warrier *(Prime Minister):* I second it.

Motion put and carried

(c) INTRODUCTION

(i) The Cochin Abkari Act (Amendment) Bill

Mr. P. Govinda Menon *(Minister for Finance and Law):* Sir, in the Agenda, the next two items, the introduction of the Civil Procedure Code (Amendment) Bill and the introduction of the Cochin Non-Power Factories Bill, I am not moving. There is another Bill standing in my name *viz.*, the Cochin Supression of Immoral Traffic Bill. That also I am not moving today. The next is the Cochin Abkari Act (Amendment) Bill. That I am moving. Sir, I move that the Cochin Abkari Act (Amendment) Bill be read in Council.

Mr. E. Ikkanda Warriar *(Prime Minister):* I second it.

Mr. P. Govinda Menon (*Minister for Finance and Law*) : Persons not being manufacturers or vendors have been prohibited from possessing liquor or intoxicating drugs in excess of the quantities prescribed by Government without a license from the Commissioner of Excise, by section 13 of the Abkari Act, I of 1077. Clause (2) of the proviso to this section makes the section inapplicable to foreign liquor in the possession of any person for his bonafide private

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[Mr. P. Govinda Menon]
consumption. That is to say, foreign liquor can be possessed without limitation. The possession of country liquor like arrack, toddy, etc., in excess of the limits prescribed by Government under section 13 is an offence. The limits of private possession of foreign liquor is inapplicable to cases contemplated in the second proviso to section 13 and so the possession of any quantity of foreign liquor by a person for his bonafide private consumption will not be an offence. This is an anomalous position. By this amendment, Government gets power to fix the limits for the possession of foreign liquor whether it is for bonafide consumption or not. There is a similar amendment in the Madras Abkari Act. These are the main provisions of the Bill.

Motion put and carried

Secretary to the Assembly: The title of the Bill is "The Cochin Abkari Act (Amendment) Bill."

Mr. P. Govinda Menon *(Minister for Finance and Law):* I pray that the Standing Order may be suspended.

Mr. President: Yes. The Standing Order 32 is suspended.

Mr. P. Govinda Menon *(Minister for Finance and Law):* I move that the Bill be taken into consideration.

Mr. E. Ikkanda Warriar *(Prime-Minister):* I second it.

Motion put and carried

Clause 2 put and carried

Clause 1 put and carried

Title and preamble put and carried

Mr. P. Govinda Menon *(Minister for Finance and Law):* Sir, I move that the Bill be taken up and finally passed to-morrow.

Mr. E. Ikkanda Warriar *(Prime Minister):* I second it.

Motion put and carried

(ii) The Cochin Vakils Act (Amendment) Bill

Mr. P. Govinda Menon *(Minister for Finance and Law):* Sir, I move that the Cochin Vakils Act (Amendment) Bill be read in Assembly.

Mr. E. Ikkanda Warrier *(Prime Minister):* I second it.

Mr. P. Govinda Menon *(Minister for Finance and Law):* This amendment is only for the purpose of enabling the High Court and fix and regulate the fees payable in respect of the fees due to a vakil as distinguished from an advocate. The Cochin Bar Council's Act empowers the High Court to frame similar rules in respect of Advocates. The Cochin Vakils' Act provides that the High Court with the sanction of the Government may frame such rules. When the High Court is empowered under the Bar Council's Act to frame rules without Government sanction even in respect of advocates, it is only proper that they should be so empowered in the case of vakils who are entitled to appear only in subordinate courts. Further the Vakils' Act empowers rules to be framed only for the purpose of payment of fees by the adversary to his own vakil. These are the points for which the amendment Bill is being introduced.

Motion put and carried

Secretary to the Assembly: The title of the Bill is "The Cochin Vakils' Act (Amendment) Bill".

Mr. P. Govinda Menon *(Minister for Finance and Law):* Sir, I move that the Standing Order 32 be suspended.

Mr. President: Standing Order 32 is suspended.

Mr. P. Govinda Menon *(Minister for Finance and Law):* I move that the Bill be taken into consideration.

Mr. E. Ikkanda Warriar *(Prime Minister):* I second it.

Motion put and carried

Clause 2 put and carried

Clause 1 put and carried

Title and Preamble put and carried

Mr. P. Govinda Menon *(Minister for Finance and Law):* Sir, I move that the Bill be taken up and finally passed tomorrow.

Mr. E. Ikkanda Warriar *(Prime Minister):* I second it.

Motion put and carried

(iii) The Cochin Tea Cultivation Restriction Act (Amendment) Bill

Mr. P. Govinda Menon *(Minister for Finance and Law):* Sir, I move that the Cochin Tea cultivation Restriction Act (Amendment) Bill be read in Assembly.

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DISSENTING NOTE ON THE REPORT OF THE SELECT COMMITTEE FOR THE SALESTAX ACT (AMENDMENT) BILL BY MR. ITTIERA AMBOOKEN.

I regret to note the following facts regarding the reintroduction of Coir, Coir-yarns and betelnuts in the list of taxable articles.

Coir industry is one of Cochin's prominent cottage industries, and whatever tax introduced on this article will directly affect the labourer. The price of coir is generally fixed, and it varies to a good extent on the kind and quality. The raw material (cocoanut kernels) is not at all a very costly thing and about 75 per cent of the price of coir is for the labour charges, namely, converting kernels into yarn and yarn into coir. So, a sales-tax introduced on coir and coiry arn is practically a cut in the top-bottom wages of the thousands of poor labourers in the coastal regions.

In the case of betelnuts also, the sales-tax proposed will affect the lower middle-class cultivators, who are in no way better than labourers. Betelnut farming is not at all a source of income during these days. Whatever price fetched for betelnuts directly goes for labour. In Cochin 90 per cent of the betelnut trees have to be watered from Vrischigam to Medam (practically half of the year). A cultivator who keeps an account can find that whatever he gets from the trees' yield is only a poor remuneration for his labour, So any tax levied on this item also directly affects the poor peasants of our country.

Therefore, I earnestly hope that the House would be pleased to stand by mercy, and justice towards the poor peasants and labourers, agreeing to have the abovesaid articles excluded from the list of taxable items.

Ernakulam,
13th December 1948

(Signed)
ITTIERA AMBOOKEN,
(Member for Mala)

APPENDIX V

THE COCHIN ABKARI ACT (AMENDMENT) BILL

WHEREAS it is expedient to further amend the Cochin Abkari Act, I of 1077; It is hereby enacted as follows.—

1. *Short title.*—This Act may be called the Cochin Abkari (Amemdment) Act, of 112.

2. *Amendment of section 13 of the Cochin Abkari Act, I of 1077.*—In clause (2) of the proviso to section 13 of the Cochin Abkari Act, I of 1077, the words "or of any person for his *bona fide* private consumption and not for sale" shall be omitted.

Statement of Objects and Reasons

Section 13 of the Cochin Abkari Act, I of 1077, prohibits any person not being a licensed manufacturer or vendor, from possessing liquor or intoxicating drugs in excess of the quantities prescribed by Government without a license obtained from the Commissioner of Excise in this behalf. Clause (2) of the proviso to section 13; however, makes the section inapplicable to foreign liquor in the possession of any person for his bona fide private consumption. The possession of country liquor like arrack toddy, etc., in excess of the limits prescribed by Government under section 13 is an offence. Even though the limits of private possession of foreign liquor also have been fixed by Government by means of a notification, this is inapplicable to cases contemplated in the second proviso to section 13, and so the possession of any quantity of foreign liquor by a person for his bona fide private consumption will not be an offence. This is an anomalous position. Government should therefore have power to fix the limits for the possession of foreign liquor, whether is is possessed for bona fide private consumption or not. The Bill is intended to achieve this object by suitably amending clause (2) of the proviso to section 13 of the Abkari Act.

APPENDIX VI

THE COCHIN VAKILS ACT (AMENDMENT)BILL

Preamble.—WHEREAS it is expedient to amend the Cochin Vakils Act, VI of 1095; It is hereby enacted as follows:—

1. (J) This Act may be called the Cochin Vakils (Amendment) Act of 112

(2) It shall come into force at once.

2. *Amendment of section 10.*—For section 10 of the Cochin Vakils Act, VI 1095, the following shall be substituted:—

"10. *Power of High Court to regulate Vakils' fee.*—The High Court shall from time to time fix and regulate the fees payable by any party in respect of the fees of a Vakil upon all proceedings in the Courts subordinate to the High Court.

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